

Reference:

Article VII, Section 9

Ballot Title:

AUTHORIZING MUNICIPALITIES AND COUNTIES TO LEVY A ONE-CENT SALES TAX WITH
LOCAL VOTER APPROVAL

Ballot Summary:

The proposal authorizes counties and municipalities to levy up to a one-cent sales tax, if approved by the voters of the county or municipality, to be used for local government services. The referendum vote shall be called for by an ordinance of the county or municipality, and the one-cent sales tax, if approved, shall be based on the state sales and use tax as defined by the Legislature, with certain exceptions.

Full Text:

ARTICLE VII

FINANCE AND TAXATION

SECTION 9. Local taxes.--

(c) In addition to any tax otherwise authorized by general law, each county and each municipality shall have the power to levy a discretionary sales and use tax of up to 1 percent of taxable transactions, as defined by the legislature for the state sales and use tax, for the purpose of funding local government services. However, the legislature may retain any exemption on said tax that existed on January 1, 1992, for the local discretionary sales surtax. The levy of the tax shall be pursuant to ordinance of the county or municipal governing authority and approved by a vote of the electors.